

REQUEST FOR CERTIFICATION

The 25 percent ITC for the qualified rehabilitation of historic properties, is obtainable through a certification application process. The lesser credits for the qualified rehabilitation of older non-historic buildings are available without application.

The responsibility for certification lies with the National Parks Service, Department of the Interior. Regional offices handle the issuance of certifications for the Secretary of the Interior. The Southeast Regional Office in Atlanta, Georgia, is responsible for all applications from Kentucky. Applications for certification are first reviewed by the State Historic Preservation Officer (SHPO) - in this state, the director of the Kentucky Heritage Council, in Frankfort, Kentucky. Recommendations for certification are made to the regional office. More importantly, the Heritage Council staff provides professional guidance to the applicant, refining the application, if necessary, before it reaches Atlanta. State staff who are very familiar with Louisville architecture and development, may also serve as an advocate for the applicant if questions from or disagreements with the regional office should surface.

All applications, if complete and adequately documented, are reviewed by the SHPO within 30 days of receipt. The applications are then forwarded to the Atlanta office of the Department of the Interior. They are normally processed there within 30 days. If applications are incomplete, more information will be requested and the time clock stops until the necessary information is received.

Applications for certification may be submitted at any time during the year. Parts 1 and 2 may be submitted jointly or separately, but Part 1 must precede Part 2. Part 1 is most commonly submitted prior to Part 2 only when there is considerable concern regarding a building's eligibility as "historic." Otherwise, joint submission is recommended for the most expeditious review.

PART 1—EVALUATION OF SIGNIFICANCE

Owners of buildings individually listed in the National Register are not required to submit Part 1. Listing would not have been awarded a property if substantial significance, historical or architectural, had not been thoroughly documented.

Most Part 1 requests, therefore, are for buildings located within registered historic districts. In Louisville, there are nineteen registered districts, containing approximately 13,000 structures. Of those structures, approximately 90 percent would be certified as contributing to the character of the district, and would therefore qualify as "certified historic structures." The 10 percent that would not be certified includes modern apartment buildings and modern commercial construction, but also includes a number of buildings constructed during the period of significance of the district, but which have been so altered that they no longer retain the character or the sense of time and place common to the district. These

alterations include, among other things, the application of non-historic siding materials and changes in window and door sizes. Condition may be considered as an additional factor in determining how a building contributes to a district.

The significance of a building is evaluated on its present appearance. Proposed work, such as the removal of non-historic siding, is not considered in the Part 1 review. If, therefore, using this same example, the applicant intends to restore the original exterior siding, it may be necessary to remove a portion of the non-historic material prior to submittal of Part 1 so that the presence of existing, original siding and its restorability can be determined.

The Part 1 form calls for an architectural description of the interior and exterior of the property. It also asks for a statement of significance. The Louisville Landmarks Commission staff can provide most of this information. (See the following section on Landmarks Commission Participation.) In addition, a map of the historic district within which the property is located, must be provided, showing the location of the particular site to be reviewed.

The most important documentation to be included with the application are photographs thoroughly depicting interior and exterior conditions before rehabilitation begins, preferably even before clean-up or garbage removal. Otherwise certifiable projects might be rejected solely for lack of photographic documentation. Photographs of the adjacent structures and streetscapes of the particular block are also required for the purpose of evaluating the relationship of the structure to the district. (See the following section on Photographs and Accompanying Documentation.)

The owner of a property may also use Part 1 to request certification that a building does not contribute to the significance of the particular district. This is required if the owner of a non-residential, depreciable property is seeking the 15 or 20 percent ITC. Furthermore, Part 1 may also be used by the owner of a non-depreciable property to request certification for a charitable contribution for conservation purposes. (See an earlier section on Easements.)



This Victorian gem is representative of the style of architecture found in the Limerick National Register District.